

Revenue from the Commonwealth

General Operating Fund

BUDGET SUMMARY

	FY 01 Original Adopted	FY 01 Current Expected	FY 02 Adopted Plan	FY 02 Adopted
<u>Non-Categorical Aid:</u>				
Record. Tax Distribution	\$ 525,076	\$ 537,262	\$ 525,076	\$ 537,262
HB 599 Payments	1,088,983	1,048,069	1,166,340	1,036,866
State Tax Reimbursement: Car Tax	5,875,067	6,586,745	9,336,555	10,467,541
ABC Profits	82,069	91,250	83,340	94,157
Wine Tax	52,829	53,846	54,524	63,707
Car Rental Sales Tax	700	7,058	700	700
Mobile Home Tax Com.	40,000	81,578	40,000	75,000
Rolling Stock Tax	45,000	45,000	45,000	35,628
	<u>7,709,724</u>	<u>8,450,808</u>	<u>11,251,535</u>	<u>12,310,861</u>
<u>Shared Expenses (Categorical):</u>				
Sales Tax for Education	5,585,827	5,739,239	5,887,811	5,946,843
Share of Expenses for:				
Treasurer	165,715	154,721	169,029	155,820
Commissioner of the Revenue	145,000	131,227	147,870	131,227
General Registrar	42,162	42,162	43,005	43,005
Sheriff	434,578	463,920	443,270	437,620
Commonwealth's Attorney	360,570	376,868	367,781	377,000
Clerk of the Circuit Court	10,677	10,820	10,891	10,820
Medical Examiner	420	420	420	420
Operational Exp. – Cars	15,525	15,525	15,525	15,525
	<u>6,760,474</u>	<u>6,934,902</u>	<u>7,085,602</u>	<u>7,118,280</u>
<u>Categorical Aid:</u>				
School Resource Officer and Comm.				
Policing Grants	89,095	91,049	61,863	61,863
Litter Control Grant	7,155	7,965	7,405	7,405
Commission for the Arts	5,000	5,000	5,000	0
Emergency Medical Services	30,675	30,675	30,675	60,675
Fire Program Fund	42,000	0	42,000	0
	<u>173,925</u>	<u>134,689</u>	<u>146,943</u>	<u>129,943</u>
Miscellaneous	<u>138,896</u>	<u>97,841</u>	<u>47,825</u>	<u>60,000</u>
Total	\$ <u>14,783,019</u>	\$ <u>15,618,240</u>	\$ <u>18,531,905</u>	\$ <u>19,619,084</u>

BUDGET COMMENTSDescription

This budget provides for revenue received from the Commonwealth of Virginia in three categories - Non-Categorical Aid, Shared Expenses (Categorical), and Categorical Aid. **Non-Categorical Aid** includes revenues which are raised by the State and shared with the local government. The use of such revenues is at the discretion of the local government. **Shared Expenses (Categorical)** includes revenues received from the Commonwealth for the State's share of expenditures in activities that are considered to be joint responsibilities. **Categorical Aid** includes revenues received from the Commonwealth, which are designated by the Commonwealth for a specific use by the local government.

Change

State revenues in support of local spending have flattened due to budget difficulties at the State level. The exception is the State's continuing, and increasing, assumption of personal property tax payments. This is the State's "No Car Tax" initiative and it has the following impact on local taxpayers:

	Actual FY 2000	Expected FY 2001	Proposed FY 2002
Local Collections	\$ 12,258,711	\$ 7,296,104	\$ 4,595,350
From the Commonwealth	<u>1,896,720</u>	<u>6,586,745</u>	<u>10,467,541</u>
	<u>\$ 14,155,431</u>	<u>\$ 13,882,849</u>	<u>\$ 15,062,891</u>
Annual Growth			8.5%

The State sales tax for education consists of one-percent of the State sales tax collected around the State, distributed to localities in proportion to their school-age population. The school age population is determined by a special census every three years, and the latest was completed in August 1999. These funds are forwarded to the Williamsburg-James City County Schools each year, although they could be retained and used to pay for school debt service.

Grants for community policing and school resource officers may be available at a level higher than budgeted, but the competition for these funds has increased.

No additional funds are expected to support constitutional office expenses, such as the Sheriff, including funding for salary increases. Some smaller grants, such as those in support of the local Arts Commission, are not expected at all.